OFFICE OF THE
PR.COMMISSIOENR OF INCOME TAX-3, PUNE
3rd Floor, C-Wing, PMT Commercial Complex,
Shankar-Seth Road, Swargate, Pune-411037
Tel. No.: (020) 24443983 FAX no-(020)-24445543
Email –pune.pcit3@incometax.gov.in

No.PN/Pr. CIT-3/288/GSN/2018-19/2867 Date: 28.01.2019

To,
Shri Ganesh Shrirang Nale
Gat no-153, Mane Mala, Satara Road,
A/p- Pharandewadi, Tal Phaltan
Satara-415523

Sir,

Sub:- Registration as authorized Income Tax Practitioner u/s 288 r.w. rule 55, of the Income-tax Act, 1961 in respect of Shri Ganesh Shrirang Nale, Satara- reg.

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Please refer to this office letter no- No.PN/Pr. CIT-3/288/GSN/2018-19/2196 dated: 28.11.2018. Vide the said letter it has already been communicated that eligibility criteria as regards educational qualification as laid down in Rules 50 & 51 of the Income tax Rules, 1962 has not been fulfilled in your case.

Thus, the application was disposed of being not qualified in the criteria laid down in Income Tax Rules,1962.

Yours faithfully,

Encl-As above.

(Minal Bhide)
Income tax Officer (HQ)- 3(1), Pune
for Pr. Commissioner of Income tax-3, Pune.

Copy to:
1. The Pr.CCIT, Pune (W.r. to letter no.PN/Pr.CC /Tech/34/1/2018-19/3311 dated 30.07.2018)

2. The Pr.CCIT,Nagpur (W.r.to letter no-Pr.CCIT/NGP /Tech/ITP/Misc corres/2018-19/3306 dated 15.1.2019)

3. The DIT(I&CI),Mumbai (W.r.to letter no-DIT(I&CI)/ITP/ 2018-19/178 dated 30.11.2018

Income tax Officer (HQ)- 3(1), Pune
for Pr. Commissioner of Income tax-3, Pune.

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OFFICE OF THE
PR.COMMISSIOENR OF INCOME TAX-3, PUNE
3rd Floor, C-Wing, PMT Commercial Complex,
Shankar-Seth Road, Swargate, Pune-411037
Tel. No.: (020) 24445795 FAX no-(020)-24445543
Email –pune.pcit3@incometax.gov.in

No.PN/Pr. CIT-3/288/GSN/2018-19 Date: 28.11.2018

2196

To,
Shri Ganesh Shrirang Nale
Gat no-153, Mane Mala, Satara Road,
A/p- Pharandewadi, Tal Phaltan
Satara 415523.

Sub: Registration as authorized Income Tax Practitioner u/s 288 r.w. rule 55, of the Income-tax Act, 1961 in the case of Shri Ganesh Shrirang Nale, Satara- reg.
Ref: Your letter dated 14.11.2018 received in this office on 27.11.2018.

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Please refer to your application seeking registration as Income Tax Practitioner u/s 288 of the Income Tax Act, 1961 received along with copy of documents enclosed to the said application.

According to these documents, it is found that you possess following educational qualifications:

(1) B.Sc. (Agriculture)
(2) M.B.A. (Finance)

In this context, the text of eligibility criteria (educational qualifications) as laid down in Rule 50 and Rule 51 of Income tax Rules, 1962, is reproduced hereunder for your information:

Rule 50

The following accountancy examinations are recognized for the purpose of clause (v) of sub-section (2) of section 288, namely:-

(1) The national Diploma in Commerce awarded by the All-India Council for Technical Education under the Ministry of Education, New Delhi, provided the diploma-holder has taken Advanced Accountancy and Auditing as an elective subject for the Diploma Examination.

(2) Government Diploma in Company Secretaryship awarded by the Department of Company Affairs, under the Ministry of Industrial Development and Company Affairs, New Delhi.]

[(2A) Final Examination of the Institute of Company Secretaries of India, New Delhi.]

[(3) The Final examination of the Institute of Cost and Works Accountants of India constituted under the Cost and Works Accountants Act, 1959(23 of 1959).

[(4) The departmental Examinations conducted by or on behalf of the Central Board of Direct Taxes for [Assessing Officers], Class I or Group 'A', Probationers, or for [Assessing Officers], Class II or Group 'B', Probationers, or for promotion to the post of [Assessing Officers], Class II or Group 'B', as the case may be.]

[(5) The Revenue Audit Examination for Section Officers conducted by the Office of the Comptrolier and Auditor General of India.]

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Rule 51

The following educational qualifications are prescribed for the purpose of clause (vi) of sub section (2) of section 288:-

A degree in Commerce or Law conferred by any of the following Universities:-

(I) Indian Universities:

Any Indian University incorporated by any law for the time being in force.

(II) Rangoon University.

(III) English and Welsh Universities:

The Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield and wales.

(IV) Scottish Universities:

The universities of Aberdeen, Edinburgh, Glasgow and St. Andrews.

(V) Irish Universities:

The Universities of Dublin (Trinity College), the Queen's University, Belfast and the National University of Dublin.

(VI) Pakistan Universities:

Any Pakistan University incorporated by any law for the time being in force.

From the above discussed facts and law, it reveals that you are not eligible for registration as authorized Income tax Practitioner u/s 288 of the IT Act, 1961 r.w.s. Rule 55 of IT Rules, 1962. Thus, your application is hereby treated as disposed-off being not qualifying as not falling within the purview of eligibility criteria laid down in Sec. 288 (2) (V)/(VI)/(VII) of IT Act 1961 r.w.s. rule 50 and 51 of IT Rules, 1962.

Sd/-
(Ravindra I. Patel)
Pr. Commissioner of Income tax-3, Pune

Copy to:
1. The Pr.CCIT, Pune {W.r. to letter no.PN/Pr.CC/Tech/34/1/2018-19/5850 dated 02/11/2018
2. The Addl.CIT.,Satara-Range, Satara
3. The ITO,Wd-3, Satara

PKBhide
(Minal Bhide)
Income tax Officer (HQ)- 3(1), Pune
for Pr. Commissioner of Income tax-3, Pune

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